

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.1955 Farm Chemicals</b>
--

**TITLE 86: REVENUE**

**PART 130**

**RETAILERS' OCCUPATION TAX**

**Section 130.1955 Farm Chemicals**

- a) Effective October 1, 1975, vendors of farm chemicals are exempt from Retailers' Occupation Tax on their receipts from such sales.
- b) Farm chemicals include any chemical product used in production agriculture, the products of which are to be sold, or in the production of care of animals that are to be sold or the products of which are to be sold. Examples of exempted items are stock sprays, disinfectants and the like, stock tonics, serums, vaccines, poultry remedies and other medicinal preparations and conditioners, water purifying products, insecticides, weed killers and the like. (For a definition of production agriculture, see Section 2-35 of the Act.)

**(Source:** Amended at 15 Ill. Reg. 6621, effective April 17, 1991)